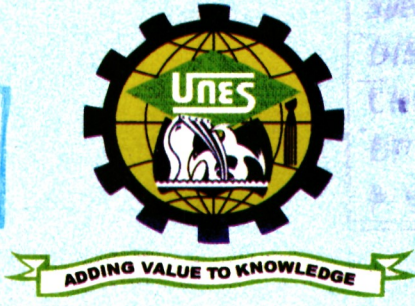


The Clerk

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University of Nairobi Enterprises & Services Limited

**Annual Report and Accounts
for the
Year Ended 30th June, 2000**

657-3
UON



**University of Nairobi
Enterprises and Services Limited (UNES)**

**Annual Report and Accounts
for the Year ended 30th June 2000**

KENYA NATIONAL ASSEMBLY
Accession: 10012961

Call No: 657-3 UON



P.O. Box 68241 Nairobi, Kenya
Telephone: 254-02-714144/714240/726687
Fax: 254-02-714048

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Board of Directors 2000



Prof. David P.S. Wasawo
Chairman



**Permanent Secretary Ministry of
Education, Science and Technology**
Director



Prof. Francis J. Gichaga
Director



Prof. Crispus M. Kiamba
Director



Prof. Florida Karani
Director



Dr. Manu Chandaria
Director



Mr. Walter B. Mukuria
Director



Prof. James K. Kimani
Managing Director



John K. Kenduiwo
Director



Prof D. M. Mukunya
Director



Mr. E. M. Ndiritu
Secretary

Auditors

Auditor General
(Corporations)
P.O. Box 49384 Nairobi

Bankers

Barclays Bank of Kenya
Limited
Standard Chartered Bank

Chairman's Report

30th June, 2000

It gives me pleasure to be able to report improved performance during the year ended June 30th, 2000. Notwithstanding the fact that the country's overall economy remained depressed, this has been yet another satisfying year for the Company.

The income increased by 27 per cent while Expenditure increased by 25 per cent from the previous reported Income and Expenditure, respectively. The reported surplus increased by 18 per cent from the previous surplus of Kshs. 6,417,900. It is worth to note that among the Company's current assets is a short term investment of Kshs.4,886.612 in 90 days Treasury bills which had not matured at the end of the reporting year. It is expected that in the near future the Company will consider other available investment instruments in order to enhance its revenue stream.

1992/2000 Results

I am gratified to note that the strategies to which I referred to last year were successfully implemented resulting in the improved financial performance during the reporting year.

Out of the reported **Management Fee Income** of Kshs. 36,714,608 an amount equivalent to 90 per cent relates to **academic Programmes** while the balance relates to **Non-academic Programmes**.

The University of Nairobi holds all the shares of the Company either directly or through nominees. The Company is a crucial investment which has greatly contributed to the improved financial position of the shareholder.

2000/2001 Prospects

The company is expected to enhance its revenue base, by vigorously pursuing available investment opportunities, and it is considered most likely that operating conditions will remain unchanged from the previous reported years.

The demand for higher education is still strong and is expected to rise in the future. However, it is also likely that there will be increased competition from both public and private Universities offering similar products. It is, therefore, vital that the University of Nairobi position itself strategically to effectively compete and to become the University of choice for self sponsored students in the country. The Company will play its part in facilitating this process.

Conclusion

I would like to conclude by commending the Company's Management and Staff for their hard work and dedication. I am also profoundly indebted to my fellow Directors, and the shareholders, for their invaluable support and contribution during the year.



Prof. David P. S. Wasawo
Chairman
UNES Board of Directors

Managing Directors Report

30th June, 2000

The University as a public institution has been entrusted with an array of resources to be used for the advancement of the objectives for which it was founded. Hard economic times and competing priorities for the public purse have brought to bear the realisation that those resources must now be utilised effectively and efficiently. **The University of Nairobi Enterprises and Services Limited (UNES)**, was created to facilitate the efficient use of institutional resources, including those represented by the human capacity within the ranks of academia.

The mandate of UNES Limited to channel the resources of the University towards a commercial direction is loaded with the responsibility to do so without compromising the cardinal mission of the principal shareholder, University of Nairobi.

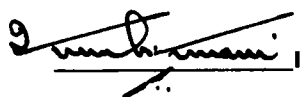
Against the foregoing background, I am indeed pleased to present the Third Annual Report and Audited Financial Statements of the University of Nairobi Enterprises and Services (UNES) Limited for the year ended June 30th, 2000. As indicated in the said Annual Report and Audited Financial statements there was a modest growth of income, which represented the management fees received and receivable from the various income generating projects, during the year by 27.50 per cent from the previous reported income.

Operational expenses also grow by 24.71 per cent from the previous reported expenditure and this was mainly attributed to gratuity payments to the company employees who had successfully served their respective contract period.

It is further observed that the reported surplus was enhanced by 18.34 per cent from the previous reported surplus, whilst the cumulative surplus increased by 91.00 per cent from the previous reported position. Similarly, advances to the University of Nairobi, the company's principal shareholder, was enhanced from Kshs. 42,428,389 to cumulative position of Kshs. 159,768,710 as at the end of the reporting year.

From the foregoing it is gratifying to note that a significant proportion of the realized revenue has been, and will continue to be, ploughed back to the University in order to enhance teaching and physical facilities as well as procurement of the required equipment and other learning and research materials.

In conclusion, I wish to express my gratitude to the Board of Directors, University Administration and the entire University community for their continued support.



Prof. James K. Kimani
Managing Director
University of Nairobi Enterprises and Services (UNES) Limited

Date: August 5th, 2002

Report of the Directors

30th June, 2000

The Directors have pleasure in submitting their report and the audited accounts for the year ended 30th June, 2000. These accounts were discussed and approved by the Board at its meeting on 8th May, 2001.

1. Principal Activity

The principal activity of the company is that of facilitating and enhancing income generating activities of the University of Nairobi and managing the funds generated by various income generating units within the University. The company's main source of revenue is the Management fees paid by the University's income generating units.

2. Results

The report surplus for the year amounted to Kshs. 7,595,209.50 The net accumulated surplus was Kshs. 15,938,836.50

3. Dividends

The directors do not recommend payment of dividends for the year.

4. Directors

The directors who served during the year were:-

- Prof. David P.S. Wasawo - *Chairman*
- Prof. James K. Kimani - *Managing Director*
- Prof. Francis J. Gichaga - *Director*
- Prof. Florida Karani - *Director*
- Prof. Crispus Kiamba - *Director*
- Prof. Daniel M. Mukunya - *Director*
- Mr. John K. Kenduiwo - *Director*
- Dr. Manu Chadaria - *Director*
- Permanent Secretary, Ministry of Education, Science and Technology - *Director*
- Mr. Walter Mukuria - *Director*
- Mr. Emilius M. Ndiritu - *Company Secretary*

5. Incorporation

The company is incorporated in Kenya under the companies Act. It is a private company wholly owned by the University of Nairobi.

Its registered office is at L.R. 209/1512 and L.R. 209/1509, Arboretum Drive and its postal address is:- P.O. Box 68241 Arboretum Drive, Nairobi.

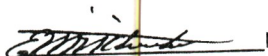
6. Auditors

The Auditor General (Corporations) have indicated their willingness to continue serving as the Company's Auditors and will continue to serve under terms of section 159 (2) of the companies Act.

7. The Staff

The Directors once again wish to record their appreciation for the untiring hard work of the management and all employees during the year.

By order of the Board.



Emilius M. Ndiritu
Company Secretary

**Report of the Auditor General (Corporations)
on the Accounts of the University of Nairobi
Enterprises and Services Limited (UNES)
for the year ended 30th June, 2000**

I have examined the accounts of the University of Nairobi Enterprises and Services Limited (UNES) for the year ended June 30th, 2000 in accordance with Section 29(2) of the Exchequer and Audit Act, (Cap 412). I have obtained all the information and explanations considered necessary for the purpose of the audit. Proper books of account have been maintained by the Company and the Accounts, which have been prepared under the historical cost convention, are in agreement therewith and comply with the Companies Act, (Cap 486).

In my opinion, the Accounts, when read together with the Notes thereon, present a true and fair view of the financial state of affairs of UNES as at June 30th, 2000 and of its surplus and cash flow for the year then ended.

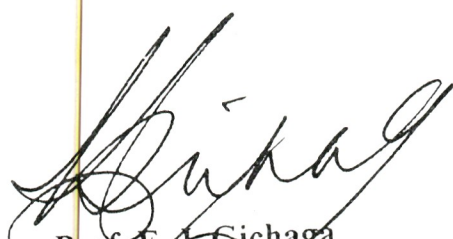
Amumaluku

SM Maluki
Auditor General (Corporation)

24th April, 2001

Balance Sheet as at 30th June, 2000

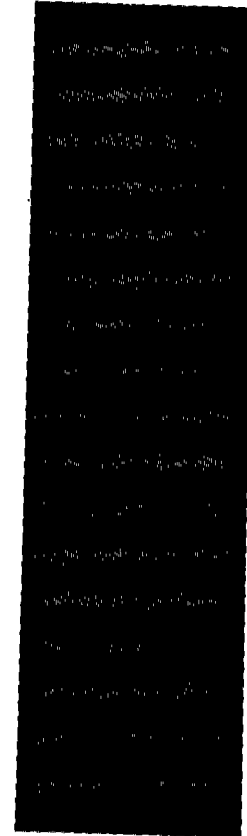
		2000 Ksh.		1999 Ksh.
Authorized Share Capital				
5000 ordinary shares Ksh. 20.00		100,000.00		100,000.00
Accumulated Surplus		<u>15,938,837.00</u>		<u>8,343,627.00</u>
		<u><u>16,038,837.00</u></u>		<u><u>8,443,627.00</u></u>
Represented by:				
Fixed Assets	3	1,617,042.00		1,320,167.00
Current assets:				
Sundry debtors	5	6,111,840.00		72,343,607.00
Short term investments	6	4,886,612.00		—
Bank balance	7	20,598,271.00		23,520,854.00
		<u>31,596,723.00</u>		<u>95,864,461.00</u>
Less Current Liabilities:	8	17,174,928.00		88,741,001.00
Net Current Assets:		<u>4,421,795.00</u>		<u>7,123,460.00</u>
		<u><u>16,038,837.00</u></u>		<u><u>8,443,627.00</u></u>


Prof. F. J. Gichaga
 Director


Prof. J. K. Kimani
 Managing Director

Income and Expenditure Account for the year ended 30th June, 2000

	Notes	2000 Ksh
Income		
Income	2	36,714,607.90
		<u>36,714,607.90</u>
Other Income		
Investment Income		0.00
		<u>36,714,607.90</u>
Less Expenses	4	29,119,398.40
Surplus for the Year		<u>7,595,209.50</u>
Surplus B/F		<u>8,343,627.00</u>
Surplus C/F		<u>15,938,836.50</u>



Cash Flow Statement for the year ended 30th June, 2000

	2000 KSh.	1999 KSh.
Surplus for the Year:	7,595,209.50	6,417,900.00
Depreciation	221,106.00	155,670.00
Investment Income	0.00	(969,089.00)
Loss on Disposals	<u>372,913.00</u>	<u>0.00</u>
Operating profit before working capital changes:	8,189,228.50	5,604,481.00
Decrease in Debtors	66,231,766.25	(68,869,891.00)
Decrease in Creditors	<u>(71,566,073.20)</u>	<u>70,833,816.00</u>
	2,854,921.55	7,568,406.00
Investing activities		
Purchase of fixed assets	<u>(890,893.00)</u>	<u>(748,030.00)</u>
	1,964,028.55	6,820,376.00
Return on Investments		
Interest received	0.00	969,089.00
Net Increase in cash and Cash equivalent:	1,964,029.00	7,789,465.00
Cash and cash equivalents at 1st July:	23,520,854.00	15,731,389.00
Cash and Cash equivalents as at 30th June	<u>25,484,883.00</u>	<u>23,520,854.00</u>
Analysis of Cash & Cash equivalents as at 30th June		
Bank Balance	20,598,271.00	23,520,854.00
Short term Investment	4,886,612.00	0.00
	<u>25,484,883.00</u>	<u>23,520,854.00</u>

Notes to the Accounts for the year ended 30th June, 2000

1 Significant Accounting Policies

1.1 The Accounts are prepared under the Historical Cost Convention

1.2 UNES Income

This is from University of Nairobi projects and is based on percentage of distribution of income to various administrative organs of the University as recommended by the University's Management Report of 1998 and later amended in the year 2000 as follows :

Project Type	Jul-Dec 1999	Jan-Jun 2000
Module II Programmes:	10%	7.50%
Pure Consultancy:	3%	3%
Specialized Based Production Units:	13%	7.50%
General production units	10%	-
Other IGU's	-	2%

The bulk of the project's income is used to finance academic programmes of the University

1.3 **Fixed Assets** are stated at cost.

Depreciation is provided for at annual rates estimated to write off the assets over their expected useful lives. The annual rates are as follows:

Furniture & Equipment: 10% on reducing balance basis.

1.4 **Management Fees** from module II income is calculated from actual cash received irrespective of the period the receipts relate to.

1.5 **Foreign Currency Assets** are converted into Kenya Shillings at rates of exchange ruling on the Balance Sheet's date. Conversion differences are accounted for in the income and expenditure account.

2 Income

This represents fees payable by various projects arrived at as follows:

	2000	1999
	KSh.	KSh.
1 Faculty of Commerce (B Com. , MBA PhD)	7,266,915.50	6,409,957.00
2 Health Sciences (MBChB, BSN, B. Pharm, BDS)	6,774,266.00	5,011,904.00
3 Faculty of Law (LLB)	4,565,065.00	4,493,953.00
4 Faculty of Arts (BA. MA.)	4,346,437.00	1,282,039.00
5 Faculty of Education (B. Ed. MEd. Dip ECE)	2,691,777.00	2,251,366.00
6 Faculty of External Studies (B Ed. PGDE)	1,883,719.00	1,218,808.00
7 Faculty of Engineering (Elec. Civil, Mech, Surveying)	1,287,852.00	510,910.00
8 Chiromo Funeral Parlour	1,231,224.90	2,533,905.00
9 Institute of Nuclear Science	1,130,405.00	1,932,709.00
10 Institute of Computer Science	1,091,826.00	1,295,504.00
11 Department Diagnostic Radiology	1,091,209.00	0.00
12 Faculty of Science	642,004.00	0.00
13 Other Projects (See Page 32)	498,394.00	677,042.00
14 Faculty of Social Sciences -Dept. of Psychology	560,550.00	0.00
15 Faculty of Architecture Design & Development (ADD)	417,527.00	0.00
16 Main Campus Cafeteria	325,640.00	832,925.00
17 Chiromo Campus Cafeteria	279,774.00	0.00
18 Diploma in Sexually Transmitted Infections - (STI-HIV)	271,137.00	163,417.00
19 Other Miscellaneous Income	206,614.50	43,790.00
20 Institute of Diplomacy & International Studies (IDIS)	139,412.00	60,780.00
21 Department of Soil Science	12,859.00	78,838.00
	<u>36,714,607.90</u>	<u>28,797,847.00</u>

3 Fixed Assets

Cost

1st July, 1999
Additions
Disposals
30th June 2000

1,556,704.00
890,893.00
(453,995.00)
1,993,602.00

808,674.00
748,030.00
0.00
1,556,704.00

Depreciation

1st July, 1999
Charge for the year
Disposals

236,536.00
221,106.00
(81,082.00)
376,560.00

80,867.00
155,670.00
0.00
236,537.00

Net Book Value

30th June, 2000

1,617,042.00

1,320,167.00

30th June, 1999

1,320,168.00

727,807.00

4. Expenses

	2000
	Kshs.
(i) Administrative expenses	
Consultancy	1,707,999.50
Advertisement	1,095,385.60
Seminars and Workshops	205,450.00
Staff Honoraria	379,160.00
Stationery and Office expenses	3,479,400.10
Printing Expenses	300,000.00
Transport operating expenses	669,752.95
Maintenance of Buildings	158,395.00
Telephone Expenses	625,825.05
Electricity	1,482.10
Water	0.00
Maintenance of equipment	38,878.05
Salaries and Wages	11,570,254.25
Insurance Charges	57,559.00
Deans Committee - Sitting Allowance	0.00
Bank Charges	233,285.35
Uniforms & Clothing	56,040.00
Board of Post Graduate Studies Expenses	0.00
Directors Travelling Expenses	0.00
Travelling & Accommodation Expenses	990,889.50
Entertainment	14,320.00
Donations	0.00
Miscellaneous & Other Charges	372,913.00
Gratuity & Pensions	1,739,294.90
	<u>23,696,284.35</u>
(ii) Directors emoluments	
As Directors	302,500.00
Other emoluments	4,749,508.05
	<u>5,052,008.05</u>
(iii) Audit Fees	150,000.00
(iv) Provision for Depreciation	221,106.00
	<u>29,119,398.40</u>

5	Sundry Debtors	2000	1999
		KSh.	Ksh.
1	Faculty of Commerce	0.00	20,422,515.00
2	College of Health Sciences	0.00	18,201,939.00
3	Faculty of Law	0.00	15,445,334.00
4	Faculty of Education	0.00	6,699,644.00
5	Main Campus Cafeteria	5,549,152.75	4,401,382.00
6	Faculty of Engineering	0.00	1,878,500.00
7	Institute of Computer Science	0.00	1,812,563.00
8	School of Journalism	0.00	1,657,330.00
9	Masters in Cytology	0.00	1,134,000.00
10	PGD in Education	0.00	658,100.00
11	Institute of Nuclear Science	417,000.00	
12	Other Debtors	32,300.00	32,300.00
13	Accrued Interest	113,388.00	—
		<u>6,111,840.75</u>	<u>72,343,607.00</u>
6	Treasury bills maturing within 90 days	4,886,612.00	0.00

7 Bank Balances

	2000
	Ksh.
1 UNES/ Main A/C BBK	(9,904,994.10)
6 UNES/Faculty of Law BBK	4,821,065.55
7 UNES/Faculty of Commerce BBK	(1,257,385.40)
2 UNES/Stella Awinja KCB	222,892.00
4 UNES/Institute of Nuclear Science BBK	385,914.80
8 UNES/Institute of Computer Science BBK	1,199,922.70
5 UNES/Bakery Unit KBC	229,400.90
3 UNES/Cafeterias KCB	(125,425.55)
9 UNES/Faculty of Education BBK	2,005,593.10
10 UNES/CAVS Field Station BBK	(989,449.55)
12 UNES/Pilot Plant BBK	(171,121.75)
11 UNES/Clinical Studies BBK	(539,461.85)
13 UNES/Vet Farm BBK	(394,082.45)
15 UNES/Faculty of Arts BBK	9,423,199.60
14 UNES/Faculty of Medicine BBK	(2,254,352.30)
16 UNES/Faculty of Pharmacy BBK	501,633.85
17 UNES/Faculty of Dental Sciences	3,590,305.50
18 UNES/Faculty of Science BBK	3,409,114.30
19 UNES/Faculty of Extrenal Studies BBK	3,837,123.95
24 UNES-Morgue SCB	517,774.55
20 UNES-Main Operating Account SCB	1,371,577.65
22 UNES-Department of Psychology SCB	1,715,050.00
21 UNES-Pharmacy Practice Centre SCB	797,906.00
23 UNES-Dollar Account SCB	2,206,069.50
	<u>20,598,271.00</u>

8 Current Liabilities

	2000	1999
(a) UON Current A/C		
Salaries and Allowances paid by UON	4,706,612.00	5,053,432.00
Add Surplus from Projects		
1 Faculty of Law	21,952,607.45	20,420,553.85
2 College of Health Sciences	20,424,870.60	27,405,636.30
3 Faculty of Commerce	11,165,211.00	24,225,716.70
4 Faculty of Arts	10,472,909.40	4,163,614.95
5 Faculty of External Studies	9,015,117.75	8,682,064.00
6 Faculty of Education	7,369,972.85	8,569,530.60
7 Faculty of Engineering	5,561,418.80	3,124,049.85
8 Chiromo Funeral Parlour	5,040,906.70	5,333,343.20
9 Faculty of Science	4,419,515.30	0.00
10 Faculty of Social Sciences	3,350,516.40	0.00
11 Faculty of Architecture & Development	2,416,997.45	0.00
12 Stella Awinja Guest House	0.00	1,243,742.00
13 University Bakery	0.00	(1,675,080.00)
14 Stella Awinja Kitchen	0.00	(83,415.65)
15 Dept. of Diagnostic Radiology	(1,071,760.25)	1,180,178.45
16 Chiromo Campus Cafeteria	(2,964,975.20)	(1,040,502.00)
17 Institute of Computer Science	(2,973,111.30)	3,145,134.00
18 Main Campus Cafeteria	(451,613.80)	(118,606.90)
19 Institute of Nuclear Science	(2,676,713.10)	(2,848,566.30)
20 Other Projects (See Page 32)	(11,826,917.30)	6,234,948.85
	<u>79,224,952.75</u>	<u>107,962,341.90</u>
	83,931,564.75	113,015,773.90
Less Advances to UoN & Colleges	159,768,709.75	42,428,389.00
	<u>(75,837,145.00)</u>	<u>70,587,384.90</u>
Bal. B/F	<u>88,394,569.90</u>	<u>17,807,185.00</u>
Bal. C/F	12,557,424.90	88,394,569.90
(b) Audit Fees	300,000.00	250,000.00
(c) Research Grants	1,966,372.90	96,431.00
(d) Refundable Caution Deposits	2,351,130.00	0.00
	<u>17,174,927.80</u>	<u>88,741,001.00</u>

9 Outstanding Tuition Fees as at 30th June, 2000

1 Faculty of Architure Design & Development (ADD)	819,050.00
2 Faculty of Commerce	47,835,128.00
3 Faculty of Dental Sciences	3,204,500.00
4 Faculty of Education	34,129,660.40
5 Faculty of Engineering	6,559,350.00
6 Faculty of Law	33,612,482.00
7 Faculty of Medicine	44,413,929.50
8 Faculty of Pharmacy	12,835,497.00
9 Faculty of Sciences	4,319,700.00
10 Faculty of Social Sciences	4,453,140.00
11 Institute of Diplomacy	1,032,400.00
12 School of Journalism	1,022,856.00
13 Sexually Transmitted Infections -HIV	2,024,330.00
14 Institute of Computer Science	4,326,129.00
	<u><u>200,588,151.90</u></u>

Faculty of Commerce
Income and Expenditure Account
for the year ended 30th June, 2000

KSh.

Income	
Fees - BCOM	36,567,249.60
Fees - Ph.D.	2,074,800.05
Fees - MBA	47,797,510.60
	<u>86,439,560.25</u>
 Less Expenses	
Consultancy(Teaching) - BCOM	11,713,090.00
Consultancy(Teaching) - MBA	19,261,233.10
Consultancy(Teaching) - PTP	4,860.00
Consultancy(Teaching) - Ph.D.	2,678,875.00
Consultancy(Coordination) - BCOM	1,593,665.00
Consultancy(Coordination) - MBA	3,462,239.50
Consultancy(Coordination) - Deans Office	4,313,999.35
Consultancy(Coordination) - Ph.D.	556,274.00
Advertising Expenses	727,369.90
Honoraria & Sitting Allowances	3,707,906.00
Office Expenses & Stationery	4,632,267.30
Printing Expenses	39,000.00
Entertainment	667,051.55
Maintenance of Equipment	75,757.15
Maintenance of Buildings	1,305,371.70
Transport Expenses	130,325.60
Insurance Charges	329,023.30
Photocopying Expenses	3,900.00
Management Fees	7,266,915.50
Purchase of Books & Journals	4,222,975.60
Travelling & Accommodation expenses	2,080,589.15
Telephone Expenses	289,375.35
Bank Charges	35,842.15
Purchase of Computers	2,241,793.40
Purchase Office Equipment	3,934,649.65
Total Expenditure	<u>75,274,349.25</u>
Surplus (Deficit) of Income over Expenditure	<u><u>11,165,211.00</u></u>

College of Health Sciences
Income & Expenditure Account
for the year ended 30th June, 2000

KSh.

Income

Medicine - Fees	58,640,356.25
Nursing - Fees	868,020.00
Pharmacy - Fees	14,638,721.00
Dental Surgery - Fees	1,736,900.00
Sale of Application Forms	208,906.65
Miscellaneous Income	165,421.10
	76,258,325.00

Less Expenses

Consultancy Teaching - Pharmacy	3,969,165.20
Consultancy (coordination) - Pharmacy	624,445.00
Honoraria & Sitting Allowances - Pharmacy	59,500.00
Office Expenses & Teaching Materials- Pharmacy	1,426,547.10
Telephone Expenses - Pharmacy	9,234.70
Office Expenses & Teaching Materials	3,032,957.60
Consultancy (Teaching) - Pre-clinical Depts.	21,803,955.70
Consultancy (Coordination)- Pre-clinical Depts.	3,524,689.70
Advertising Expenses	315,667.10
Honoraria & Sitting Allowances	1,576,170.00
Expenditure Dental Surgery	122,669.00
Maintenance of Equipment	128,500.00
Maintenance of Buildings	220,258.90
Transport Expenses	281,683.20
Insurance Charges	329,023.30
Management Fees	6,774,266.00
Purchase of Books & Journals	1,740.00
Telephone Expenses	10,233.00
Motor Vehicles	684,240.00
Office Equipment	1,464,542.85
Bank Charges -Faculty of Medicine	100,926.40
Consultancy (Teaching) - Medicine -Clinical Depts.	4,406,294.00
Consultancy (Coordination) - Medicine - Clinical Depts.	694,709.00
Honoraria/Sitting Allowances - Medicine - Clinical Depts.	130,800.00
Office Expenses & Teaching Material - Medicine Clinical Depts.	1,423,584.15
Travelling & Accommodation - Medicine	11,065.00
Purchase of Computers - Medicine	384,500.00
Purchase of Office Equipment - Medicine	2,322,087.50
Total expenditure	55,833,454.40
Surplus (Deficit) of Income over Expenditure	20,424,870.60

Faculty of Law
Income & Expenditure Account
for the year ended 30th June, 2000

KSh.

Income		
Fees - LL.B.		52,718,510.90
		<u>52,718,510.90</u>
Less Expenses		
Consultancy - Teaching	13,459,577.05	
Consultancy - Coordination	3,072,443.40	
Advertising Expenses	375,379.30	
Honoraria/Sitting Allowances	388,603.20	
Office Expense & Teaching	1,826,988.50	
Entertainment	430,035.00	
Maintenance of Equipment	261,301.60	
Maintenance of Buildings	1,334,872.65	
Transport Expenses	111,050.00	
Insurance Charges	329,023.50	
Photocopying Expenses	36,400.00	
Management Fees	4,565,065.00	
Wages for Casuals	24,639.00	
Overseas Travelling	771,833.05	
Purchase of Books & Journals	1,768,736.25	
Minor Works	97,708.00	
Telephone Expenses	62,795.00	
Seminars Workshops & Training	122,459.00	
Travelling & Accommodation	364,061.00	
Bank Charges	179,782.95	
Purchase of Computers	228,900.00	
Motor Vehicle	35,000.00	
Purchase of Office Equipment	919,250.00	
Total Expenditure		<u>30,765,903.45</u>
Surplus (Deficit) of Income over Expenditure		<u><u>21,952,607.45</u></u>

Faculty of Arts
Income and Expenditure Account
for the year ended 30th June, 2000

KSh.

Income

Income - Arts - Undergraduate	28,429,780.00
Income - Arts - Short Courses	12,757,559.00
Income - Arts - Postgraduate	10,346,252.00
income - Arts- Other Incomes	288,328.00
	51,821,919.00

Less Expenses

Consultancy (Teaching)	26,004,336.05	
Consultancy (Coordination)	3,909,619.40	
Advertising Expenses	1,958,948.50	
Honoraria & Sitting Allowances	2,094,000.00	
Office Expense & Teaching Materials	1,088,612.30	
Entertainment Expenses	147,672.20	
Maintenance of Buildings	49,748.00	
Insurance Charges	329,023.30	
Management Fees	4,346,437.00	
Wages for Casuals	16,821.00	
Purchase of Books & Journals	3,735.00	
Telephone Expenses	90,845.85	
Bank Charges	77,511.00	
Purchase of Computers	750,400.00	
Purchase Office Equipment	481,300.00	
Total Expenditure	41,349,009.60	
Surplus (Deficit) of Income over Expenditure	10,472,909.40	

Faculty of Education
Income and Expenditure Account
for the year ended 30th June, 2000

KSh.

Income

Fees - Bachelor of Education (B.Ed. Arts)	18,193,969.50
Fees - Masters in Education (M.Ed.)	6,510,577.00
Fees - Diploma in Early Childhood Education (E.C.E)	1,474,800.00
Fees - Bachelor of Education (B.Ed. Science)	520,100.00
Sale of Application Forms - B.Ed	539,000.00
Sale of Application Forms - M.Ed.	282,000.00
Sale of Application Forms - Dip (E.C.E)	192,000.00
	27,712,446.50

Less Expenses

Consultancy Teaching	10,078,671.40	
Consultancy (Coordination/Administration)	3,527,028.35	
Consultancy (Teaching/Administration) - M.Ed.	1,279,440.00	
Advertising Expenses.	927,262.15	
Honoraria & Sitting Allowances	221,500.00	
Office Expense & Teaching Materials	577,804.00	
Management Fees	2,691,777.00	
Maintenance of Buildings	32,000.00	
Transport Expenses	357,210.00	
Insurance Charges	329,023.30	
Photocopying Expenses	1,360.00	
Purchase of Books & Journals	178,304.55	
Telephone Expenses	7,205.00	
Bank Charges	46,887.90	
Purchase of Computers	10,000.00	
Purchase of Office Equipment	77,000.00	
Total expenditure	20,342,473.65	
Surplus (Deficit) of Income over Expenditure	7,369,972.85	

Faculty of External Studies
Income and Expenditure Account
for the year ended 30th June, 2000

KSh.

Income

Fees - Bachelor of Education (B. Ed. External)	21,932,813.95
Fees - Post Graduate Diploma in Education -(PGDE)	2,190,700.00
Fees - Short Courses	663,000.00
	24,786,513.95

Less Expenses

Consultancy (Teaching/Administration) - PGDE	1,384,373.50
Consultancy (Teaching)	3,863,919.50
Consultancy (Coordination/Administration)	4,911,733.00
Advertising Expenses	1,069,754.60
Office Expenses & Teaching Materials	1,531,216.90
Transport Expenses	181,000.00
Management Fees	1,883,719.00
Bank Charges	46,664.70
Purchase of Computers & Printers	750,500.00
Purchase Office Teaching Equipment.	148,515.00
Total expenditure	15,771,396.20
Surplus (Deficit) of Income over Expenditure	9,015,117.75

Faculty of Engineering
Income and Expenditure Account
for the year ended 30th June, 2000

KSh.

Income	
Fees - Electrical Engineering	8,597,363.50
Fees - Mechanical Engineering	2,240,500.00
Fees - Civil Engineering	2,792,835.00
Fees - Survey & Photogrametry	531,700.00
Fees - Agricultural Engineering	90,500.00
Sale of Application Forms	154,904.15
Miscellaneous income	182,000.00
	14,589,802.65
 Less Expenses	
Consultancy Teaching - Dean's Office	105,288.00
Consultancy Teaching - Civil Eng.	391,418.95
Consultancy Teaching - Electrical Eng.	1,393,119.50
Consultancy Teaching - Mechanical Eng.	1,016,120.90
Consultancy Teaching - Survey Eng.	35,774.60
Consultancy (Coordination) - Dean's Office	114,552.50
Consultancy (Coordination) - Civil.	224,056.30
Consultancy (Coordination) - Elec. Eng.	350,088.20
Consultancy (Coordination) - Mech. Eng.	10,973.25
Consultancy (Coordination) - Survey	4,216.05
Honoraria & Sitting Allowances	474,978.00
Advertising expenses	184,156.00
Office Expenses/Teaching Materials - Dean's office	86,833.50
Office Expenses/Teaching Materials - Agriculture Eng.	38,689.00
Office Expenses/Teaching Materials - Electrical Eng.	231,975.00
Office Expenses/Teaching Materials - Surveying	2,000.00
Maintenance of Buildings	162,209.20
Transport Expenses	67,410.00
Insurance Charges	329,023.30
Management Fees	1,287,852.00
Purchase of Computers	1,448,490.00
Purchase of Office Equipment	1,069,159.60
Total Expenditure	9,028,383.85
Surplus (Deficit) of Income over Expenditure	5,561,418.80

Chiromo Funeral Palour
Income and Expenditure Account
for the year ended 30th June, 2000

		KSh.
Income		
Embalming and Storage		18,907,169.00
Handling		603,000.00
Hire of Hearse		271,500.00
Miscellaneous Income		39,072.75
		19,820,741.75
 Less Expenses		
Staff Development workshops & Seminars	13,015.00	
Consultancy	7,913,021.80	
Embalming	3,917,954.75	
Travelling & Accommodation Expenses	19,113.00	
Transport Expenses	506,670.30	
Maintenance of Equipment	122,975.20	
Maintenance of Buildings	64,324.00	
Telephone Expenses	28,998.45	
Salaries & Wages	9,735.00	
Bank Charges	7,569.00	
UoN Staff Morgue Fees Waivers	371,000.00	
Office Expenses	143,040.75	
Minor Works	366,622.90	
Management Fees	1,231,224.90	
Purchase of Office Equipment	64,570.00	
Total Expenditure	14,779,835.05	
Surplus (Deficit) of Income over Expenditure	5,040,906.70	

Institute of Nuclear Science
Income and Expenditure Account
for the year ended 30th June, 2000

KSh.

Income

Sale of computers & Accessories		7,561,934.05
Short Courses & Training		3,611,051.00
Consultancy Services		3,240,316.00
Workshop & Seminars		51,893.00
Hiring of Conference Room		18,600.00
		14,483,794.05

Less Expenses

Purchase of Computer Accessories	9,236,238.80	
Consultancy Commission & Honoraria	4,831,973.50	
Management Fees	1,130,405.00	
Staff Development Workshops/Seminars	128,345.00	
Insurance Charges	400,000.00	
Office Stationery/other Expenses	327,234.55	
Advertising Expenses	305,500.00	
Overseas Travelling	279,420.20	
Wages for Casuals	211,152.00	
Telephone Expenses	210,102.70	
Transport Expenses	58,460.00	
Maintenance of Buildings	27,920.00	
Bank Charges	13,755.40	
Total expenditure		17,160,507.15
Surplus (Deficit) of Income over Expenditure		(2,676,713.10)

Institute of Computer Science
Income and Expenditure Account
for the year ended 30th June, 2000

KSh.

Income		11,910,117.60
Fees - B.Sc. M.Sc. PGD-CS		1,901,332.00
Consultancy Services		565,352.90
Miscellaneous Income		<u>14,376,802.50</u>
Less Expenses		
Consultancy (Teaching)	6,452,549.00	
Consultancy (Administration)	5,003,496.50	
Telephone Expenses	98,233.00	
Advertising Expenses	311,050.50	
Office Expenses & Stationery	2,473,909.70	
Maintenance of Buildings	238,554.00	
Maintenance of Equipment	104,706.00	
Transport Operating Expenses	65,675.00	
Photocopying Expenses	107,548.60	
Management Fees	1,091,826.00	
Wages for Casuals	20,400.00	
Seminars & Workshops	1,044,621.00	
Purchase Office Equipment	337,344.50	
Total expenditure	<u>17,349,913.80</u>	
Surplus (Deficit) of Income over Expenditure	<u><u>(2,973,111.30)</u></u>	

Diagnostic Radiology
Income and Expenditure Account
for the year ended 30th June, 2000

KSh.

Income		
Income - Diagnostic Radiology		<u>13,062,523.45</u>
		13,062,523.45
Less Expenses		
Consultancy Services	4,875,946.90	
Purchase X-Ray/Ultrasonic Material	1,377,588.00	
Management Fees	1,091,209.00	
Office Expenses	660,614.30	
Maintenance of Equipment	432,033.00	
Photocopying Expenses	15,021.85	
Telephone Expenses	2,960.00	
Purchase of Equipment	5,678,910.65	
Total Expenditure	<u>14,134,283.70</u>	
Surplus (Deficit) of Income over Expenditure	<u><u>(1,071,760.25)</u></u>	

Faculty of Science
Income and Expenditure Account
for the year ended 30th June, 2000

KSh.

Income

Fees - B.Sc. (Actuarial Science)		1,582,100.00
Fees - B.Sc. (General)		803,000.00
Fees - B.Sc. (Industrial Chemistry)		1,350,800.00
Fees - B.Sc. (Mathematics)		329,500.00
Fees - B.Sc. (Meteorology)		6,000.00
Fees - B.Sc. (Microprocessor Technology)		402,000.00
Fees - B.Sc. (Statistics)		187,000.00
Fees - Bridging Courses		2,734,130.00
Fees - Diploma (industrial Mathematics)		332,000.00
Sale of Application forms		41,550.00
Miscellaneous Income -Dept. of Mathematics		16,373.00
		7,784,453.00

Less Expenses

Consultancy (Teaching)	1,345,490.70	
Consultancy (Coordination)	100,000.00	
Advertising Expenses	881,296.00	
Management Fees	642,004.00	
Office Expenses	256,114.50	
Purchase of Computers	128,700.00	
Bank Charges	11,332.50	
Total expenditure	3,364,937.70	
Surplus (Deficit) of Fees Over Expenditure	4,419,515.30	4,419,515.30

**Faculty of Social Sciences
Department of Psychology**

**Income and Expenditure Account
for the year ended 30th June, 2000**

KSh.

Income		
Fees - Bachelor of Psychology		6,195,160.00
Sale of Application Forms - Psychology		<u>214,500.00</u>
		6,409,660.00
Less Expenses		
Consultancy (Teaching)	1,861,433.10	
Consultancy (Coordination)	188,665.00	
Honoraria & Sitting Allowances	48,600.00	
Advertising Expenses	396,745.50	
Bank Charges	3,150.00	
Management Fees	560,550.00	
Total Expenditure		<u>3,059,143.60</u>
Surplus (Deficit) of Income over expenditure		<u><u>3,350,516.40</u></u>

Faculty of Architecture, Design & Development

Income and Expenditure Account for the year ended 30th June, 2000

KSh.

Income		801,695.00
Fees - BA. Building Economics		1,852,000.00
Fees - BA. Design		1,225,500.00
Fees - BA. Land Economics		235,500.00
Fees - Bachelor of Architecture		100,000.00
Fees - Certificate in Real Estate Agency		638,850.00
Fees - MA. Valuation & Property Management		<u>4,853,545.00</u>
Less Expenses		
Advertising - Architecture	24,313.30	
Advertising - Building Economics	131,608.00	
Advertising - Design	151,080.80	
Advertising - Land Development	259,881.80	
Advertising - Urban Planning	211,372.80	
Consultancy (Administration)	43,814.25	
Consultancy (Teaching) - BA. Design	338,415.60	
Consultancy (Teaching) - Land Development	601,060.00	
Consultancy (Teaching) - Building Economics	159,806.00	
Maintenance of Buildings	73,568.00	
Management Fees - Architecture	17,663.00	
Management Fees - Building Economics	70,238.00	
Management Fees - Design	162,300.00	
Management Fees - Land Development	167,326.00	
Office Expenses - Building Economics	7,000.00	
Office Expenses - Land Development	17,100.00	
Total Expenditure		<u>2,436,547.55</u>
Surplus (Deficit) of Income over Expenditure		<u><u>2,416,997.45</u></u>

Main Campus Cafeteria
Income and Expenditure Account
for the year ended 30th June, 2000

	KSh.
Income	
Sale of Food	10,769,988.80
Hire of Hall	106,000.00
	10,875,988.80
 Less Expenses	
Purchase of Foodstuff	6,613,613.10
Salaries & Wages	3,319,095.00
Fuel Purchase	391,004.65
Management Fees	325,640.00
Laundry Services	185,695.05
Office Expenses	111,865.50
Other Staff Allowances	93,109.00
Maintenance of Equipment	73,000.00
Transport Expenses	63,360.00
Purchase of Office Equipment	56,762.00
Staff Development Seminars/Workshop	40,887.50
Cleaning Materials	39,355.00
Purchase of Cutlery	10,497.00
Bank Charges	3,718.80
Total Expenditure	11,327,602.60
Surplus (Deficit) of Income over Expenditure	(451,613.80)

Chiromo Campus Cafeteria
Income and Expenditure Account
for the year ended 30th June, 2000

KSh.

Income

Sale of Food

3,383,904.00

3,383,904.00

Less Expenses

Purchase of Food Stuff

3,828,672.55

Salaries and Wages

1,426,966.00

Purchase of Fuel

319,277.65

Management Fees

279,774.00

Office Expenses

147,854.00

Purchase of Foodstuff

142,374.00

Purchase of Office Equipment

65,780.00

Maintenance of Equipment

51,260.00

Laundry Services

41,313.00

Transport Expenses

24,100.00

Honoraria/Commission & Consultancy

12,326.00

Purchase of Cutlery

9,182.00

Total Expenditure

6,348,879.20

Surplus (Deficit) of Income over Expenditure

(2,964,975.20)

Income and Expenditure Accounts

Other Projects

	Project	Gross Income	Total Expenditure	Surplus (Deficit)
1.	UoN Library	4,745,666.95	11,573,254.00	(6,827,587.05)
2.	Pharmacy Practice Centre	4,537,431.00	4,659,910.90	(122,479.90)
3.	Pilot Plant	4,098,933.65	4,662,139.55	(563,205.90)
4.	Diploma -STI/HIV	3,063,630.00	1,211,277.50	1,852,352.50
5.	CAVS/Field Station	2,928,565.55	5,528,024.75	(2,599,459.20)
6.	Institute of African Studies	2,347,000.00	1,254,973.50	1,092,026.50
7.	Clinical Studies	2,469,072.00	3,566,519.85	(1,097,447.85)
8.	CAVS/Vet Farm	2,374,372.25	2,877,269.90	(502,897.65)
9.	UoN - Estates Department	1,968,868.40	2,228,332.50	(259,464.10)
10.	Institute of Diplomacy	1,719,150.00	1,832,151.90	(113,001.90)
11.	Masters in Cytology	(1,134,000.00)	0.00	(1,134,000.00)
12.	Veterinary Medicine	1,081,060.00	865,443.50	215,616.50
13.	School of Journalism	693,550.00	1,767,227.25	(1,073,677.25)
14.	Haematology	333,830.00	284,856.90	48,973.10
15.	UoN Bakery	231,260.00	13,001.00	218,259.00
16.	Soil Science	153,719.00	443,809.20	(290,090.20)
17.	UoN Chemical Club	87,460.00	65,962.75	21,497.25
18.	Population Studies Institute	73,500.00	376,706.25	(303,206.25)
19.	Agricultural Engineering Dept.	58,786.00	162,021.25	(103,235.25)
20.	Board of Undergraduate Studies	23,200.00	0.50	23,199.50
21.	Animal Physiology	0.00	170,844.15	(170,844.15)
22.	Dept. of Food Science	94,500.00	232,745.00	(138,245.00)
		<u>31,949,554.80</u>	<u>43,776,472.10</u>	<u>(11,826,917.30)</u>

